

Form F-66 (IA-2) (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF SHELL ROCK, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16201201000000</div> <div>{enter title}</div> <div>{enter address}</div> <div>{enter city, IA zip code}</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	565,618		565,618	551,086
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	565,618		565,618	551,086
Delinquent property taxes	0		0	0
TIF revenues	25,957		25,957	80,000
Other city taxes	81,181	0	81,181	83,811
Licenses and permits	8,610	0	8,610	10,430
Use of money and property	9,179	282	9,461	16,700
Intergovernmental	196,114	0	196,114	147,571
Charges for fees and service	21,119	365,077	386,196	389,070
Special assessments	74,030	0	74,030	78,630
Miscellaneous	100,881	0	100,881	709,700
Other financing sources	731,062	59,400	790,462	143,677
Total revenues and other sources	1,813,751	424,759	2,238,510	2,210,675
Expenditures and Other Financing Uses				
Public safety	153,435	0	153,435	165,143
Public works	920,916	0	920,916	1,532,274
Health and social services	435	0	435	935
Culture and recreation	191,671	0	191,671	213,592
Community and economic development	39,384	0	39,384	80,000
General government	119,142	0	119,142	152,238
Debt service	194,053	0	194,053	193,454
Capital projects	0	0	0	7,000
Total governmental activities expenditures	1,619,036	0	1,619,036	2,344,636
Business type activities	0	427,104	427,104	585,556
Total ALL expenditures	1,619,036	427,104	2,046,140	2,930,192
Other financing uses, including transfers out	788,062	2,400	790,462	143,677
Total ALL expenditures/And other financing uses	2,407,098	429,504	2,836,602	3,073,869
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-593,347	-4,745	-598,092	-863,194
Beginning fund balance July 1, 2012	1,834,536	348,098	2,182,634	2,053,317
Ending fund balance June 30, 2013	1,241,189	343,353	1,584,542	1,190,123
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 1,405,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 3,064,287	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Marilyn Hardee	Telephone →	Area Code 319	Number 885-6555	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF SHELL ROCK			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	333,874	83,205		148,539			565,618			565,618	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	333,874	83,205		148,539	0	0	565,618		T01	565,618	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	333,874	83,205		148,539	0	0	565,618			565,618	6
7	TIF revenues			25,957				25,957		T01	25,957	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		81,181					81,181		T09	81,181	14
15	TOTAL OTHER CITY TAXES	0	81,181	0	0	0	0	81,181	0		81,181	15
16	Section B - LICENSES AND PERMITS	8,610						8,610		T29	8,610	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,703						2,703	282	U20	2,985	18
19	Rents and royalties	6,476						6,476		U40	6,476	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	9,179	0	0	0	0	0	9,179	282		9,461	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		28,160					28,160		B89	28,160	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	28,160	0	0	0	0	28,160	0		28,160	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		124,113					124,113		C46	124,113	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	651						651		C89	651	51
52	Iowa Department of Economic Development	8,273						8,273		C89	8,273	52
53	CEBA grants							0		C89	0	53
54	Iowa Dept. of Public Safety	2,685						2,685		C89	2,685	54
55	Keep Iowa Beautiful	5,000						5,000			5,000	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	16,609	124,113	0	0	0	0	140,722	0		140,722	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	5,686						5,686		D89	5,686	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	21,546						21,546		D89	21,546	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	27,232	0	0	0	0	0	27,232	0		27,232	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	43,841	152,273	0	0	0	0	196,114	0		196,114	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	123,573	A91	123,573	73
74	Sewer							0	134,013	A8Ø	134,013	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	107,491	A81	107,491	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,420						1,420		A89	1,420	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	101						101		A89	101	99
100	Park, recreation, and cultural charges	19,598						19,598		A61	19,598	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	21,119	0	0	0	0	0	21,119	365,077		386,196	104
105												105
106	Section F - SPECIAL ASSESSMENTS		69,630			4,400		74,030		U01	74,030	106
107	Section G - MISCELLANEOUS											107
108	Contributions	11,534	23,599			7,630		42,763		U99	42,763	108
109	Deposits and sales/fuel tax refunds	558						558		U99	558	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges	157						157		NR	157	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds	9,743	34,282					44,025			44,025	114
115	Reimbursements	13,378						13,378			13,378	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	35,370	57,881	0	0	7,630	0	100,881	0		100,881	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF SHELL ROCK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	451,993	444,170	25,957	148,539	12,030	0	1,082,689	365,359		1,448,048	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	85,429	115,386		53,301	476,946		731,062	59,400		790,462	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	85,429	115,386	0	53,301	476,946	0	731,062	59,400		790,462	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	537,422	559,556	25,957	201,840	488,976	0	1,813,751	424,759		2,238,510	132
133												133
134	Beginning fund balance July 1, 2012	380,229	1,421,715	16,343	-7,787	24,036		1,834,536	348,098		2,182,634	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	917,651	1,981,271	42,300	194,053	513,012	0	3,648,287	772,857		4,421,144	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	123,051						123,051		E62	123,051	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation					1,500		1,500		E89	1,500	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	25,973						25,973		E24	25,973	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	2,911						2,911		E32	2,911	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	151,935	0	0	0	1,500	0	153,435			153,435	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	39,622	56,778					96,400		E44	96,400	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		195,029			494,351		689,380		F44	689,380	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	21,810						21,810		E44	21,810	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		20,263					20,263		E44	20,263	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		93,063					93,063		E89	93,063	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	61,432	365,133	0	0	494,351	0	920,916			920,916	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	435						435		E32	435	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	435	0	0	0	0	0	435			435	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	79,499				4,461		83,960		E52	83,960	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	41,191						41,191		E61	41,191	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	38,739						38,739		E61	38,739	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	10,240						10,240		E61	10,240	135
136	Other culture and recreation	3,604						3,604		E61	3,604	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction	13,937						13,937		F61	13,937	138
139	TOTAL CULTURE AND RECREATION	187,210	0	0	0	4,461	0	191,671			191,671	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	5,664						5,664		E29	5,664	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			33,720				33,720		E89	33,720	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,664	0	33,720	0	0	0	39,384			39,384	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,668						5,668		E29	5,668	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	37,506						37,506		E23	37,506	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,570						4,570		E25	4,570	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	28,538						28,538		E31	28,538	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	33,896						33,896		E89	33,896	171
172	Other general government — Current operation	8,964						8,964		E89	8,964	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	119,142	0	0	0	0	0	119,142			119,142	176
177	Section G — DEBT SERVICE							0			0	177
178	Bridge Issue				142,903			142,903			142,903	178
179	Industrial Park Issue				51,150			51,150			51,150	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	194,053	0	0	194,053			194,053	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	525,818	365,133	33,720	194,053	500,312	0	1,619,036			1,619,036	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								110,749	E91	110,749	198
199	Purchase of land and equipment								19,273	G91	19,273	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								71,102	E80	71,102	201
202	Purchase of land and equipment									G80	0	202
203	Construction								126,056	F80	126,056	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								99,924	E81	99,924	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SHELL ROCK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								427,104		427,104	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	525,818	365,133	33,720	194,053	500,312	0	1,619,036	427,104		2,046,140	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	22,895	748,493			16,674		788,062	2,400		790,462	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	22,895	748,493	0	0	16,674	0	788,062	2,400		790,462	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	548,713	1,113,626	33,720	194,053	516,986	0	2,407,098	429,504		2,836,602	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								343,353		343,353	269
270	Total ending fund balance June 30, 2013	368,938	867,645	8,580	0	-3,974	0	1,241,189	343,353		1,584,542	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	917,651	1,981,271	42,300	194,053	513,012	0	3,648,287	772,857		4,421,144	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SHELL ROCK

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 35,650		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	263,742	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
G.O. Bond 2010	19U	29U	39U	49U	49U	49U	49U	I89
10. G.O. Bond 2011	360,000	29U	40,000	320,000	49U	49U	49U	11,150
11.	1,205,000	29U	120,000	1,085,000	49U	49U	49U	22,903
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,565,000	0	160,000	1,405,000	0	0	0	34,053

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	61,285,745	x .05 = \$	3,064,287

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					REMARKS
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		1,584,542	1,584,542	
	REMARKS					

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